

FISCAL NOTE

SB 166 - HB 277

February 13, 1997

SUMMARY OF BILL: Exempts not-for-profit cemetery companies with a 501(c)(13) status from the sales and use tax.

ESTIMATED FISCAL IMPACT:

Decrease State Revenues - Not Significant

Decrease Local Govt. Revenues - Not Significant

Assumes that there are not sufficient numbers of such cemetery companies currently doing business to generate a significant sales tax loss to either state or local governments.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James A. Davenport". The signature is fluid and cursive, with the first name "James" being the most prominent part.

James A. Davenport, Executive Director